

~~CONFIDENTIAL~~

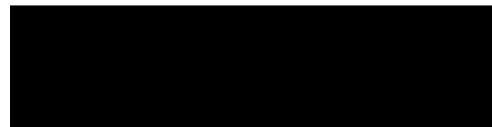
2 February 1959

MEMORANDUM FOR: Chief, Budget Division

SUBJECT: Review of Operations of the Budget Division

The subject report is forwarded for your information  
and action.

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Deputy Chief, Finance Division

Attachment:  
Report-Budget Division

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23 JAN 1959

MEMORANDUM FOR: Deputy Director (Support)  
Comptroller

SUBJECT : Review of Operations of the Budget Division

1. A comprehensive review of the functions, procedures and records of the Budget Division was made by the Audit Staff as of 30 November 1958. The review indicated that, generally, the Division is well organized and conducts its operations in an efficient manner.

2. Allotment advices were not issued until about 1 November 1958 even though an apportionment of 38.4% was received from the Bureau of the Budget on or about 10 September 1958. Advices of allocation were not issued until 29 December 1958. We believe that the late issuance of advices of allotment and advices of allocation is not only contrary to good operating procedures but has a tendency to negate fund controls over obligations and expenditures by the components. This matter was discussed with the Chief, Budget Division, and he stated that unusual circumstances prevented the prompt issuance of allocations and allotment advices for FY 1959. We were assured that, in the future, this situation would be corrected.

3. The Budget Division had not requested from components quarterly reports on each prior year allotment for which there is an overobligation as required by Comptroller Instruction No. 57 dated 2 April 1958. However, this condition was corrected on 18 December 1958 when the Division issued requests for these reports to all components.

4. No administrative action is requested in connection with this review.

  
Chief, Audit Staff

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HAD/WJE:vt (22 Jan. 1959)

Distribution:

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